

15-1

EXPENSE CHECK STATE

GENERAL Budget project 15

Date of Original Authorization	Period Covered	Time Exp. Incurred to	Allotment Number	Amount of Obligation
3 Aug 53	6 months	3 Aug 55	4-2502-1000	\$700.00
		3 Aug 56		

Additional Authorizations	Period Covered	Time Exp. Incurred to	Allotment Number	Amount of Obligation

Invoice No.	Date	Amount	Balance
1	19 Aug 53	37.51	
2	10 Dec 53	111.00	
3	16 Dec 53	270.00	
4	14 Jan 54	15.75	
5	9 Jul 54	73.26	
6	25 Dec 55	52.14	
7	6 Jan 56	30.26	119.32

REMARKS:

[REDACTED]

DRAFT
3 August 1953

15-2

MEMORANDUM FOR THE RECORD

SUBJECT: Project MKULTRA, Subproject 15

REFERENCE: CD/TSS Memorandum for the Record, Subject: Project MKULTRA, Subproject 4, dated 4 May 1953

(c)

1. The purpose of subproject 15 is to expand the original provisions of subproject 4 to include an allowance for travel for [REDACTED] and for operational supplies used in the course of this project.

(c)

2. Subproject 4 requires frequent consultations between [REDACTED] and CD/TSS. The travel allowance will provide funds for [REDACTED] to come to Washington for some of these consultations.

(c)

3. Certain portions of subproject 4 require experimental verification by [REDACTED]. The item for operational supplies is intended to provide for the purchase of supplies used to test or verify ideas.

4. The cost estimate for subproject 15 is \$700.00 for a period of six months.

Sidney Cottlieb

SIDNEY COTTLIEB
Chief
Chemical Division, TSS

PROGRAM APPROVED AND
RECOMMENDED:

APPROVED FOR OBLIGATION
OF FUNDS:

(c)

[REDACTED]

Research Chairman

(c)

[REDACTED]

Deputy Research Director

Date: AUG 3 1953

Date: AUG 3 1953

Original Only.

[REDACTED]

15-2

COST ESTIMATE

Travel

\$500.00

Supplies

200.00

\$700.00

15-2

3 August 1953

MEMORANDUM FOR: COMPTROLLER
 ATTENTION: Finance Division
 SUBJECT: IREUTMA, subproject 15

Under the authority granted in the memorandum dated 13 April 1953 from the DSI to the DO/A, and the further authority granted in the memorandum dated 17 April 1953 from the DO/A to the Comptroller, on the subject: "DO/P-TSS Project IREUTMA", and the memorandum dated 19 June 1953, from the DSI to the DO/A extending the authority to cover Fiscal Year 1954, subproject 15 has been approved, and \$700.00 of the over-all Project IREUTMA funds have been obligated to cover the subproject's expenses.

JEDRY GOFELSB
 Chief
 Chemical Division, TSS

INTERNAL APPROVED
 AND RECEIVED:

APPROVED FOR OBLIGATION
 OF FUNDS:

[Redacted Signature] (A)

[Redacted Signature] (A)

Research Director

Research Director

Date:

Date:

Distribution:
 Attendance - 0
 [Redacted] - 1
 [Redacted] - 1
 [Redacted] - 1
 [Redacted] - 2

[Redacted] A

[Redacted]

H.

Dear [Redacted]

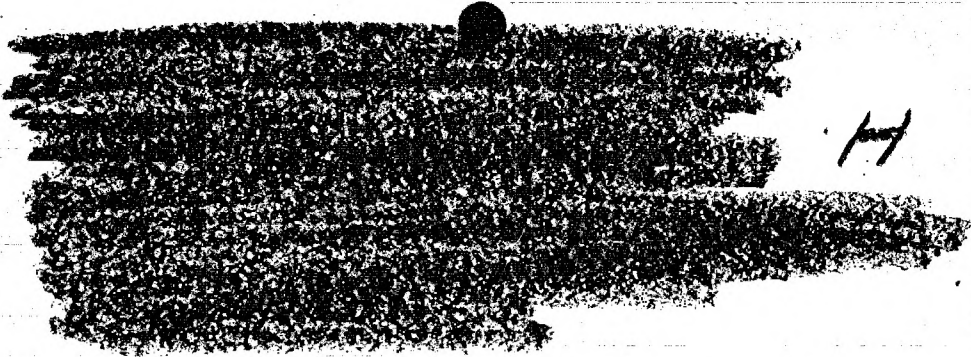
At your suggestion as to plane, I have purchased a ticket for flight of the [Redacted] for August 14th. That plain leaves [Redacted] at [Redacted] and is due at [Redacted] at [Redacted]. I shall be on that plane and without any further communication with you about the matter. I purchased a round trip ticket but made no reservation for the return trip. I paid \$1 [Redacted] for the round trip ticket.

I shall go to [Redacted] tomorrow and shall be there until returning to [Redacted] on the evening of the 13th.

Sincerely yours _____

[Redacted]

75-4
August 14, 1953



H

B

Reimbursement for expenses

Taxi home to airport

\$3.00

air fare  (C) return

~~_____~~ C

Taxi from airport to home

3.00



C

C

177V. #1

15-5

~~SECRET~~
SECURITY INFORMATION

19 August 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION
VIA: TSS/Budget Officer
SUBJECT: Invoice No. 1, Subproject 15, Project MUELTRA

Invoice No. 1 for Subproject 15, Project MUELTRA is attached.
It is requested that payment of the \$37.91 be made by cash. The
money should be sent to Chief, CD/233, through TSS/Budget Officer.

SIDNEY GOTTLES
Chief
Chemical Division, TSS

Attachments:
Invoice
Certifications

Distribution:
Addressee - Orig. & 1
Comptroller - 1
TSS/Budget - 1 ✓
TSS/Registry - 1 A
Exec. Secy., [redacted] - 1
TSS/CD - 2

[redacted] A

~~SECRET~~
SECURITY INFORMATION

AUG 20 1953

CERTIFICATIONS

(1) "It is hereby certified that this is Invoice No. 1 applying to subproject 15 of Project ~~XXXXXXXX~~, that technical performance by ~~XXXXXXXX~~ has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with ~~XXXXXXXX~~, that this bill is just and correct and that payment thereof has not yet been made.

Date: _____

~~XXXXXXXX~~
SILVER GOTTLEIN
Chief, CD/TSS"

(2) "It is hereby certified that this invoice applies to subproject 15 under Project ~~XXXXXXXX~~ which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DDI dated 3 April 1953, the DDI memorandum to DD/A dated 13 April 1953, and the DDI memorandum to the DD/A dated 19 June 1953.

Date: _____

~~XXXXXXXX~~ A
Research Director" A

(3) "It is hereby certified that the scope of the program of subproject 15 of Project ~~XXXXXXXX~~ has been approved.

Date: _____

~~XXXXXXXX~~ A
Exec. Sec'y.,

MEMORANDUM RECEIPT

26 August 1953

DATE

TO: SIDNEY GOTTLIEB

FROM: Budget Office, TSS

SUBJECT: Receipt of \$37.51

I hereby acknowledge receipt of the following:

\$37.51 in cash as payment for invoice #1, Subproject 15
Project MKULTRA.

Please return _____ signed copy(ies) of this receipt

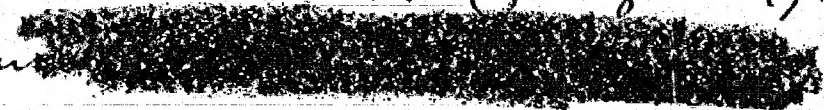
Sidney Gottlieb
SIGNATURE OF RECIPIENT

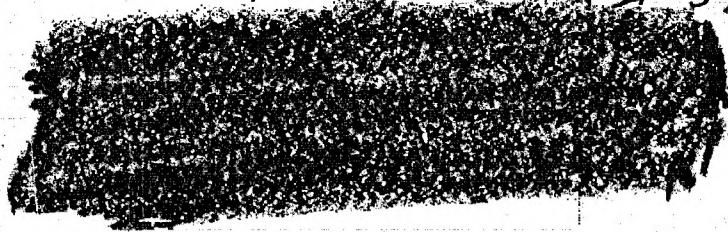
SIDNEY GOTTLIEB

8/26/53
DATE RECEIVED

To
FORM NO. 35-66
MAR 1949

153
H 8 August 14, 1953

Received from 
return for travel expenses — \$37.51



C

inv. #1

November 25, 1953

Advance for travel

C to [REDACTED]

Received \$115.00

C [REDACTED]

11/25/53

~~_____~~ Trip to ~~_____~~

Dec. 3.

Taxi home to Airport C 3.00

0800 Dr. ~~_____~~ via ~~_____~~

round trip airline ticket ~~_____~~ to ~~_____~~ C 98.56

1040 Dr. ~~_____~~ C

Taxi airport to contact 2.25

per diem 3/4 day @ \$9.00 6.75

Dec. 4.

Taxi hotel to contact 1.75

Taxi contact to airport C 2.25

1705 ~~_____~~ via ~~_____~~

2050 Dr. ~~_____~~ C

Taxi airport to home 3.25

per diem @ \$9.00 $\frac{9.00}{15.75}$ \$111.06

Transportation plus per diem - - - - - 126.81

Travel Advance - - - - - 115.00

Balance due - - - - - \$11.81

Inv. for and tax ~~_____~~

15-6

C

C

NOV 27 53

255

1

15-6

09856
TOTAL FARE
022700040
FOR NUMBER

PASSENGER'S RECEIPT
NOT GOOD FOR PASSAGE



SOLD SUBJECT TO TARIFF REGULATIONS

The Nation's No. 1
Coast to Coast Airline

(11/2)

[REDACTED]

10 December 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 2, Subproject 15, Project INUTRA

Invoice No. 2 for Subproject 15, Project INUTRA is attached.

It is requested that payment be made in cash (\$111.05). The cash should be sent to Chief, CB/TSS, through TSS/Budget Officer.

SIDNEY GOVLEBY
Chief
Chemical Division, TSS

Attachments:

- Invoice
- Certifications

Distribution:

- Addressed - Orig. & 1
- Comptroller - 1
- Exec. Sec'y, [REDACTED] - 1
- TSS/Budget - 1
- TSS/Registry - 1
- TSS/CD - 2

[REDACTED]

[REDACTED]

~~CONFIDENTIAL~~

CONFIDENTIAL

(1) It is hereby certified that this is Invoice No. 2 applying to subproject 15 of Project MAULERA, that technical performance by ~~██████████~~ has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with ~~██████████~~ that this bill is just and correct and that payment thereof has not yet been made.

Date: _____

SIMPLY GUTHEIN
Chief, CB/203

(2) It is hereby certified that this invoice applies to subproject 15 under Project MAULERA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953.

Date: _____

A

~~██████████~~

Research Director

(3) It is hereby certified that the scope of the program of subproject 15 of Project MAULERA has been approved.

Date: _____

A

~~██████████~~
Exec. Sec'y.

~~CONFIDENTIAL~~

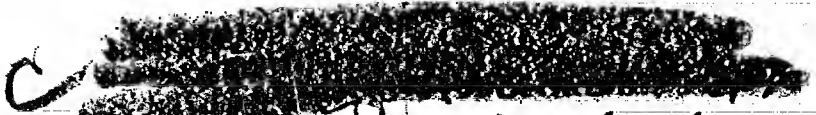
(11.81)

Received from



81

At



on: Jan 21, '54

INV. #2

Office Memorandum • UNITED STATES GOVERNMENT

15-7

TO : *Record*
FROM : [Redacted] A
SUBJECT:

DATE: *12 Jan. 1954*

Received from [Redacted] \$99.25, as partial repayment for travel advance of \$115.00 made to [Redacted] Nov. 25, 1953, out of personal funds. C

[Redacted] A

Inv. #2

MEMORANDUM RECEIPT

15-8

12 January 1954

DATE

TO: Sidney Cottlieb

FROM: Budget Office, TSS

SUBJECT: Cash \$111.06

I hereby acknowledge receipt of the following:

Cash in the amount of \$111.06 for payment of Invoice No.2, Subproject 15, Project MAULTA.

Please return 1 signed copy(ies) of this receipt

Sidney Cottlieb
SIGNATURE OF RECIPIENT
12/14/54
DATE RECEIVED

To 2319 Ctrs. I.

FORM NO. 36-66
MAR 1949

15-9

16 December 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 3, Subproject 15, Project MKULTRA

Invoice No. 3 for Subproject 15, Project MKULTRA is attached.

It is requested that payment be made by check for \$270.00, made out to [redacted]. The check should be sent to Chief, CD/TSS, through TSS/Budget Officer.

(C)

SIDNEY GOTTLIEB
Chief
Chemical Division, TSS

Attachments:
Invoice
Certifications

Distributions:
Addressee - Orig. & 1
Comptroller - 1
Exec. Sec'y., [redacted] - 1
TSS/Budget - 1 ✓
TSS/Registry - 1
TSS/CD - 2

[redacted] A

DEC 18 1953

~~SECRET~~

15-9

CERTIFICATIONS

C

(1) "It is hereby certified that this is Invoice No. 3 applying to subproject 15 of Project MAULERA, that technical performance by [redacted] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [redacted] that this bill is just and correct and that payment thereof has not yet been made."

Date: _____

SIDNEY GORNBERG
Chief, CD/TSS"

(2) "It is hereby certified that this invoice applies to subproject 15 under Project MAULERA which was duly approved and that the project has been carried out in accordance with the DD/P Memorandum to DCI dated 3 April 1953, the DCI Memorandum to DD/A dated 13 April 1953, and the DCI Memorandum to the DD/A dated 19 June 1953."

Date: _____

[redacted]
Research Director"

(3) "It is hereby certified that the scope of the program of subproject 15 of Project MAULERA has been approved."

Date: _____

A [redacted]
Exec. Sec'y."

~~SECRET~~

DEC 18 1953

MEMORANDUM RECEIPT

15-10

18 January 1954
DATE

TO: Sidney Cottlieb

FROM: Budget Office, TSS

SUBJECT: Check #M137347

I hereby acknowledge receipt of the following:

Check #M137347 in the amount of \$270.00 payable to [REDACTED] for payment of Invoice No. 3, Subproject 15, Project MAULTFA.

A

Please return 1 signed copy(ies) of this receipt

2319 Qtrs. I

To
FORM NO. 35-66
MAR 1949

[REDACTED SIGNATURE]

SIGNATURE OF RECEIPTER

18 Jan 54

DATE RECEIVED

14 January 1954

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

FROM: TOS/Budget Officer

SUBJECT: Invoice No. 4, Subproject 15, Project MOUTRA

Invoice No. 4 for Subproject 15, Project MOUTRA is attached.

It is requested that payment be made by check for \$15.75 made out to [REDACTED]. The check should be sent to Chief, CD/130, through TOS/Budget Officer.

SIDNEY GOTTLIEB
 Chief
 Chemical Division, TOS

Attachments:
 Invoice
 Certifications

Distribution:
 Addressee - Orig. & 2
 Comptroller - 1
 Exec. Sec'y., [REDACTED] - 1
 TOS/Budget - 1
 TOS/Registry - 1
 TOS/CO - 2

JAN 15 1954

15-11

CONTINUATION

(1) It is hereby certified that this invoice applies to subproject 13 of Project INTRISA, that technical performance by [redacted] has been satisfactory, that the work was accomplished in accordance with the actual agreement reached with [redacted] that this bill is just and correct and that payment thereof has not yet been made.

Date:

[redacted]
Chief, CP/ISS

(2) It is hereby certified that this invoice applies to subproject 13 under Project INTRISA which was duly approved and that the project has been carried out in accordance with the O/P memorandum to DSI dated 3 April 1953, the DSI memorandum to DA/A dated 15 April 1953, and the DSI memorandum to the DA/A dated 19 June 1953.

Date:

[redacted]
Research Director

(3) It is hereby certified that the scope of the program of subproject 13 of Project INTRISA has been approved.

Date:

JAN 14 1954

[redacted]
Exec. Sec'y.

JAN 15 1954

MEMORANDUM RECEIPT

15711

1 Feb 1954

DATE

TO: Sidney Gottlieb

FROM: TSS/Budget

SUBJECT: Cash of \$15.75

I hereby acknowledge receipt of the following:

Cash in the amount of \$15.75 as payment of Invoice #4 Subproject 15.

A

[Redacted signature area]

Please return 1 signed copy(ies) of this receipt

SIGNATURE OF RECIPIENT

To 2311, Qtrs Eye

1 Feb 54

DATE RECEIVED

FORM NO. 36-66
MAR 1949

Office Memorandum • UNITED STATES GOVERNMENT

TO : *Record*

DATE: *1 Feb. 1954*

FROM : [REDACTED] *A*

B

SUBJECT: *Received from [REDACTED] \$15.75 ^{net}*
partial repayment for travel advance of \$115.00 made to
[REDACTED] Nov. 25, 1953 from personal funds.

(C)

A

Inv. #4

Summary of Invoices 2 and 4 15.15

I. Agency Balance:

A. Charges (total charges for transportation plus per diem, as listed on travel voucher) \$126.81

B. Payments

Inv. #2 111.06

Inv. #4 15.75
\$126.81

C

II. [Redacted] Balance

A. Charges (total charges for transportation plus per diem, as listed on travel voucher) \$126.81

B. Receipts

Advance (paid by [Redacted]) \$115.00

Part of Invoice #2 11.81
126.81

A

III. [Redacted] Balance

A. Payments

Advance to [Redacted] \$115.00

B. Receipts

Part of Inv. #2 (\$111.06 minus \$11.81) 99.25

Inv. #4 15.75
\$115.00

C

~~TOP SECRET~~
SECURITY INFORMATION

1573

DRAFT/~~SECRET~~
9 December 1953

MEMORANDUM FOR THE RECORD

SUBJECT: Project MKULTRA, Amendment to Subproject 15

REFERENCE: CD/TSS Memorandum for the Record, Subject: Project MKULTRA, Subproject 15, dated 3 August 1953

1. Subproject 15 was established by the reference memorandum to provide for travel to ~~██████████~~ and operational supplies for Mr. ~~██████████~~ in connection with MKULTRA Subproject 4. Subproject 4 was set up to provide for the preparation of a manual on the application of the magician's art to certain covert activities.

2. It is desired to broaden the scope of Subproject 15 by amending the reference memorandum to include (1) any travel accomplished by CD/TSS request and (2) payment for services in connection with consultation and activities of a minor nature for CD/TSS.

3. Specifically, it is desired to include travel and operational supplies in connection with Subproject 15 (a continuation of Subproject 4) and to include travel, services, and supplies in connection with an investigation of claims in the general field of parapsychology made by the ~~██████████~~

4. The reference memorandum provided for the allotment of \$700.00. No further funds are required.

Sidney Cottlieb
SIDNEY COTTLIEB
Chief
Chemical Division, TSS

PROGRAM APPROVED AND RECOMMENDED:

A

APPROVED FOR OBLIGATION OF FUNDS:

A

Exec. Sec'y., ~~██████████~~

Research Director ~~██████████~~

Date: ~~██████████~~

Date: 21 Dec 1953

Original Only ~~██████████~~

15-14

December 10, 1953

B

To



For services rendered between November 11th and December 9th
1 and 4/5 weeks @ \$150.00 per week \$270.00



iv. #3



15-15

16 December 1953

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TSS/Budget Officer

SUBJECT: Invoice No. 3, Subproject 15, Project MKULTRA

Invoice No. 3 for Subproject 15, Project MKULTRA is attached.

It is requested that payment be made by check for \$270.00, made out to ~~██████████~~. The check should be sent to Chief, CD/TSS, through TSS/Budget Officer.

SIDNEY GOTTLIEB
 Chief
 Chemical Division, TSS

Attachments:
 Invoice
 Certifications

Distribution:
 Addressee - Orig. & 1
 Comptroller - 1
 Exec. Sec'y., ~~██████████~~ - 1
 TSS/Budget - 1
 TSS/Registry - 1
 TSS/CD - 2 ✓

~~██████████~~ A

Inv. #3

15-15

CERTIFICATIONS

(1) "It is hereby certified that this is Invoice No. 3 applying to subproject 15 of Project ~~██████████~~ ULTRA, that technical performance by ~~██████████~~ has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with ~~██████████~~ that this bill is just and correct and that payment thereof has not yet been made.

Date: _____
SIDNEY GOTTLIEB
Chief, CD/RES"

(2) "It is hereby certified that this invoice applies to subproject 15 under Project ~~██████████~~ ULTRA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953.

Date: _____
~~██████████~~
Research Director"

(3) "It is hereby certified that the scope of the program of subproject 15 of Project ~~██████████~~ ULTRA has been approved.

Date: _____
~~██████████~~
Exec. Sec'y., ~~██████████~~

Inv 153

75-16

MEMORANDUM RECEIPT

18 January 1954
DATE

TO: Sidney Cottler

FROM: Budget Office, TSS

SUBJECT: Check #1437347

I hereby acknowledge receipt of the following:

Check #1437347 in the amount of \$270.00 payable to [redacted] for payment of Invoice No. 3, Subproject 15, Project MUKLTRA.

Please return 1 signed copy(ies) of this receipt
2319 Qtrs. I

[redacted signature area]

SIGNATURE OF RECIPIENT

18 Jan 54

DATE RECEIVED

To
FORM NO. 36-66
MAR 1949

Inv. #3

15-17

B

E

Received from

Bank cashier's check number M137347 for \$270.00.

C

Jan 21, 1954

Inv. #3

15-18

9 July 1954

MEMORANDUM FOR THE RECORD

SUBJECT: Summary of Events Related to Reimbursement of Taxes to [REDACTED]

1. Background. Mr. [REDACTED] is a self employed [REDACTED] whose normal income is derived from payment by various individuals and organizations for individual performances. Although not applying to calendar year 1953, other characteristic sources of income are from publishers of books, etc., and from individuals to whom he has given instructions in [REDACTED]. When preparing his Federal Income Tax form, income is customarily listed by individual performances, etc., with the person or organization paying for the performance, the location of the performance, the amount received, and the deductions itemized for that individual performance. It is customary for deductions to be ~~item~~ itemized for each performance or each source of funds, rather than for a standard deduction to be taken. As may or may not be characteristic with professional performers, these deductions are often questioned by the Internal Revenue people, and Mr. [REDACTED] is frequently called on to justify some of his deductions. For this reason, a detailed record book is kept of his income, with a separate page for each performance or other source of income.

2. Mr. [REDACTED] requested instructions from the undersigned on how he was to report his income from CD/TSS. After several conferences with Mr. [REDACTED] (Asst. General Economic Counsel for the Agency) and Mr. [REDACTED] Security Officer for TSS, the following was recommended. Mr. [REDACTED] should report all funds received from CD/TSS, except for funds for travel expenses, but no attempt should be made to itemize any deductions based on these funds. Income tax should be paid on the entire amount reported. Mr. [REDACTED] should determine a conservative value for the amount of tax paid in excess of what would have been paid if reasonable deductions were made. The reason for this was the feeling that any questions by the Internal Revenue people concerning the funds paid by CD/TSS would be prompted by questions on deductions made. It was recommended that the excess tax paid by [REDACTED] be refunded by CD/TSS.

Additional papers:

1. letter to Mr. [REDACTED] summarizing payments to him during 1953, plus one payment during 1954.
2. Statement from Mr. [REDACTED] dated 28 May 54,
3. Memorandum dated 2 July 54 from [REDACTED] giving opinion of legality of payment.

15-18

February 23, 1954

[REDACTED]

Dear [REDACTED]

According to my records, payments so far have been as follows:

<u>Date of Payment</u>	<u>For Period</u>	<u>Amount</u>	
April 13, 1953	March 1-17	150.00	<i>pre-processed, filed in chronological sub-book</i>
May 5	March 18-April 13	150.00	
June 17	May 11-13, 25-30, June 1-8	450.00	<i>sub-book</i>
July 10	weeks begin June 15 & 22	300.00	"
August 12	weeks begin July 13 & 20	300.00	"
August 31	weeks begin July 27, August 3 & 10	450.00	"
October 24	weeks begin August 24, 31, Sept 14	450.00	"
October 22	weeks begin Sept 21, 28, Oct 4, 11	600.00	"
December 10	weeks begin Oct 19, 26, Nov 2	450.00	"
January 21, 1954	Nov 11-Dec 9	270.00	<i>sub-book 15</i>
		\$3,570.00	

In addition, payments for direct travel expenses were \$37.51 and \$126.81.

Sincerely,

SIDNEY GOTTLIEB

A
[REDACTED]

B

28 May 1954



Expenses incurred during 1953 for which tax deductions were not claimed. Reimbursement for excess income taxes.

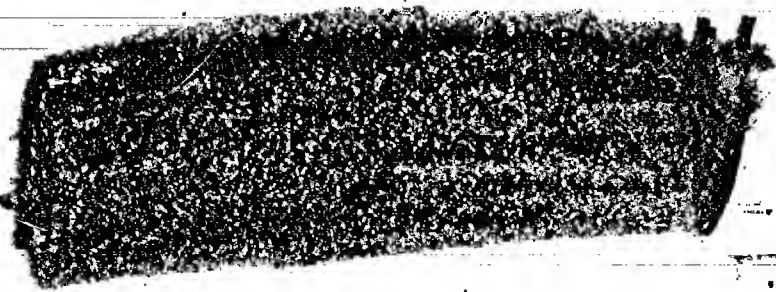
Income received from you during 1953	\$3300.
Standard 10% deduction	330.
22.2% tax on \$330.	73.26

I certify that no deductions whatsoever were claimed for the amount received from you although for the remainder of my income itemized deductions were made



Summary of actual expenses:

Stationary	\$5.00
Telephone	50.00
Research	
(lunches-taxis)	150.00
Technical books	50.00
Model	
(shop and labor)	75.00
	\$330.00



Inv. #5

15-18

Office Memorandum • UNITED STATES GOVERNMENT

TO :

DATE: 2 July 54

FROM :

SUBJECT:

The amount of \$ 73.26 represents excess tax paid by [REDACTED] as a result of not claiming deductions to which he was entitled, but which he did not take at request of CIA. The reason for the request was that it was feared that Internal Revenue might check on any deductions claimed & thus become writing of CIA interests. The amount of \$ 73.26 is therefore properly reimbursable to [REDACTED]

A

Assistant General

Office Memorandum • UNITED STATES GOVERNMENT

TO : Record

DATE: 9 July 1954

FROM :

SUBJECT: MKULTRA, Subproject 15, Expansion of Scope.

1. The scope of Subproject 15 is hereby expanded to include the reimbursement of [redacted] for excess income taxes paid by him on funds paid to him by CD/TSS. This includes all funds paid to [redacted] by CD/TSS during the calendar year 1953, and applies to excess taxes paid by [redacted] at the request of CIA in order to protect the security of the Agency.

2. This expanded scope was discussed with Mr. [redacted] Office of the Chief/TSS, and is made of record with his approval, and is made of record by this informal memorandum at the recommendation of OC/TSS. Discussion with Mr. [redacted] was on 8 July 1954.

A [redacted] Deputy Chief/CD/TSS

inv. [redacted]

15-20

9 July 1954

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA: TIS/Budget Officer

SUBJECT: Invoice No. 5, Subproject 15, Project WAZAMA

Invoice No. 5 for Subproject 15, Project WAZAMA is attached. Other invoices will follow later. It is requested that payment be made by check for \$73.26 made out to [REDACTED]. The check should be sent to Chief, CD/TIS, through TIS/Budget Officer.

SIDNEY COTTELER
Chief
Chemical Division, TIS

Attachments:
Invoice
Certifications

Distribution:
 A/Finance - Orig. & 2 w/c
 TIS/Budget - 1
 TIS/CD - 1
 TIS/TIS - 1 ✓
 TIS/CD - 1 G
 TIS/CD - 2

I CERTIFY THAT FUNDS ARE AVAILABLE.

OBIGATION REFERENCE No. 021023

CHARGE TO ALLOTMENT No. 42522-10-217

JUL 12 1954

AUTHORIZING OFFICER

[REDACTED] A

[REDACTED]

CHECK #11/5164 IN THE AMOUNT OF \$73.26 RECEIVED. 29 July 1954

A [REDACTED]

CERTIFICATION

(1) It is hereby certified that this is Invoice No. 5 applying to
Project 100-100000, that technical performed by
[redacted] has been satisfactory, that the work was accomplished
in accordance with the contract received with [redacted]
that this bill is just and correct and that payment therefor has not
yet been made.

Date:

[redacted]
Chief, OD/ISS

(2) It is hereby certified that this invoice applies to subproject
15 under Project 100-100000 which was duly approved and that the project
has been carried out in accordance with the OD/P memorandum to DCI
dated 3 April 1953, the OD/A memorandum to OD/A dated 13 April 1953,
and the DCI memorandum to the OD/A dated 19 June 1953.

Date:

A [redacted]
Research Director

[redacted]

MEMORANDUM RECEIPT

15-21

29 July 1951
DATE

TO:

FROM:

SUBJECT:

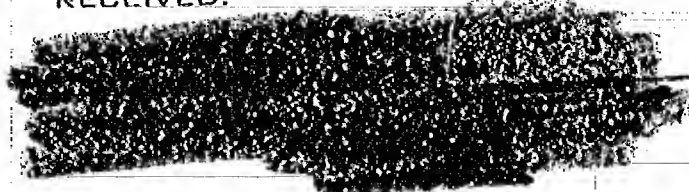
Invoice 5

Subproject 15

I hereby acknowledge receipt of the following:

CHECK # ~~411/244~~ IN THE AMOUNT OF \$12.26
RECEIVED.

A



Please return _____ signed copy(ies) of this receipt

SIGNATURE OF RECIPIENT

To
FORM NO. 36-66
MAR 1949

DATE RECEIVED

~~SECRET~~

DRAFT

3 August 1954

MEMORANDUM FOR: THE RECORD

SUBJECT: Extension of Time for
Project MKULIRA, Subproject 15

Since Subproject 15 has expired and there are still funds remaining in the project, Subproject 15 is hereby extended for one year from date of expiration.

APPROVED:

~~SECRET~~

A.

for Chief, TSS/Chemical Division

Original Only

~~SECRET~~

15-23

Received from

B

F

Bank Check No. M142064, for \$73.26.

C

July 31, 1954

15-24

DR. [REDACTED]

DR. GOTTLIEB

file in MKULTRA 15
24 February 1955

MEMORANDUM FOR: THE RECORD

SUBJECT: Reimbursement of Excess Federal Income Tax to Mr. [REDACTED] C

C
A
1. Reference is made to the memorandum for the record dated 9 July 1954, subject: Summary of Events Related to Reimbursement of Taxes to [REDACTED]. Reference is also made to the related opinion of Mr. [REDACTED] (Assistant General Counsel for the Agency) dated 2 July 1954. These documents, filed in MKULTRA Subproject 15, provide explanation and justification for refund of excess Federal Income Taxes paid by Mr. [REDACTED] for the calendar year 1953. Since the circumstances are identical for the calendar year 1954, these same justifications are used as a basis for reimbursement of excess taxes paid by Mr. [REDACTED] for 1954. C

2. As a self-employed individual, Mr. [REDACTED] customarily itemized each source of income and itemizes detailed deductions. For security reasons, he has been requested to claim no deductions on the money paid by the Agency. Thus, taxes are paid on the total amount received from the Agency rather than on the adjusted amount after deductions are made. The loss incurred by Mr. [REDACTED] hence the amount reimbursed, is estimated by assuming a "standard" deduction of 10% on the amount paid to Mr. [REDACTED]. C

Amount paid Mr. [REDACTED] during 1954	\$2370.00
Standard ten percent deduction	\$ 237.00
Tax paid on this deduction (at 22%)	\$ 52.14

3. Thus \$52.14 is considered the loss incurred by Mr. [REDACTED] and is the amount to be reimbursed.

A [REDACTED]

Distribution:
Orig - TSS/CD
1 - Chrono

Project 15
270.00
19
1800
300

2370.00

15-25

Feb. 23, 1955



For services.....52.14



25 February 1955

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA : TSS/Budget Officer

SUBJECT : Subproject 15, Project MANTRA
 Invoice No. 6, Allotment A-2302-10-001.

Invoice No. 6 for Subproject 15, Project MANTRA is attached.

Other invoices will follow later. It is requested that payment be made by check for \$92.14, made out to [REDACTED]. The check should be sent to Chief, CD/TSS, through TSS/Budget Officer by 4 March 1955.

SIDNEY GOTTLIEB
 Chief
 Chemical Division, TSS

Attachments:
 Invoice
 Certifications

Distribution:
 Orig & 2 - Bureau w/a
 1 - Comptroller
 1 - TSS/OC
 1 - TSS/CD
 1 - Chrono
 1 - TSS/PAS

CHECK # 135253 IN THE AMOUNT OF \$ 92.14
 RECEIVED BUREAU OF THE TREASURY

I CERTIFY THAT THE ABOVE IS A TRUE AND CORRECT COPY

DATE

01/3

NAME

4-2302-10-001

ADMINISTRATIVE OFFICER

15-26

~~CONFIDENTIAL~~

(1) It is hereby certified that this invoice No. 6 applying to subproject 13 of Project WASHA, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the original agreement reached with [REDACTED], that this bill is just and correct and that payment therefor has not yet been made.

Date:

SIGMUND GOTTLIEB
Chief, T&S/CE

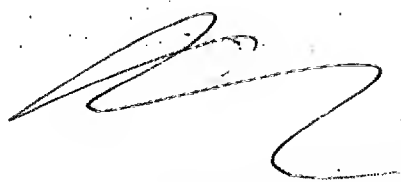
(2) It is hereby certified that this invoice applies to subproject 13 under Project WASHA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to NSI dated 3 April 1953, the NSI memorandum to DD/A dated 13 April 1953, and the NSI memorandum to the IS/A dated 17 June 1953.

A

Date:

[REDACTED]

Research Director



15-27

March 4, 1955

C
[Redacted]

Dear [Redacted]

Enclosed herewith is [Redacted] check #135253
in the amount of \$52.14, payable to you. Please sign
the attached receipts and return one to us, using the
above address.

Sincerely,

[Redacted]

A
[Redacted]

15-28

Feb. 23, 1955

B



For Services..... \$52.14

C



15-29

MEMORANDUM RECEIPT

4 MAR 1955

DATE

TO:

FROM:

SUBJECT:

Quince #6
Sub. 15

I hereby acknowledge receipt of the following:

E

CHECK #135253 IN THE AMOUNT OF \$53.14
RECEIVED.

Please return signed copy(ies) of this receipt



3/4/50

To
FORM NO. 36-66
MAR 1949

DATE RECEIVED

4 March 1955

Dear [REDACTED]

According to my records, payments to you during 1954, were as follows:

<u>Date of Payment</u>	<u>Period</u>	<u>Amount</u>
January 21, 1954	November 11th to December 9th	\$270.00
March 19, 1954	Weeks of January 11th and 18th, February 12th and 19th, and March 1st	750.00
June 11, 1954	March, April and May	750.00
September 30, 1954	Weeks of July 18th and August 23rd	300.00
November 22, 1954	September and October	300.00
		\$2,370.00

I have not been able to locate the bill you gave us in December, so I would appreciate it if you would send me another one.

Please note my new address. Please send future correspondence to the address as it appears on this letterhead.

Sincerely yours,
[REDACTED]

15-32

3 December 1955

MEMORANDUM FOR: THE RECORD
SUBJECT : Extension of Time
MKULTRA Subproject 15

Since Subproject 15 has expired and there are still funds remaining in the project, an extension is hereby authorized for a period of one year beginning 3 December 1955.

APPROVED:

Salvatore J. Galtieri
Chief, TSS/Chemical Division

Distribution:
Original Only

To
Mr.



Reimbursement for excess income taxes.

Income received from you during 1955	3950.00
Standard 10% deduction.....	95.00
22.2% tax on \$95.00	21.00

I certify that no deductions whatsoever were claimed for the amount received from you although for the remainder of my income itemized deductions were made.



January 16, 1956

15-34

6 January 1956

MEMORANDUM FOR: CHIEF, FINANCE DIVISION

VIA : TSS/Budget Officer

SUBJECT : Subproject 15, MQULETA, Invoice 7
Allotment 4-2502-10-001

Invoice #7 for Subproject 15 MQULETA is attached. Other invoices will follow later. It is requested that payment be made by check in the amount of \$20.96, payable to [REDACTED]. The check should be forwarded to Chief, TSS/CD, through TSS/Budget Officer no later than 20 January 1956.

SIDNEY GORTLISS
Chief
TSS/Chemical Division

Attachment:
Invoice & Certifications

Distribution:
Orig & 2 - Addressee w/a
1 - Comptroller

COPIES OF THIS MESSAGE ARE AVAILABLE
EXCEPTION NUMBER 143
CHECK TO ALL. LIST IS 4-2502-10-001

CHECK # 200/37 THE AMOUNT OF \$20.96
RECEIVED

ADMINISTRATIVE OFFICE

[REDACTED]

4-2502-10-001-17.9-20.96
20.96
Cash

[REDACTED]

[REDACTED]

15-34

INVOICE

For services-----\$20.96

[REDACTED]

CERTIFICATIONS

(1) It is hereby certified that this is Invoice No. 7 applying to Subproject 15 of Project MAULTRA, that technical performance by [REDACTED] has been satisfactory, that the work was accomplished in accordance with the mutual agreement reached with [REDACTED] that this bill is just and correct and that payment thereof has not yet been made.

DATE:

Chief, TCS/Chemical Division

(2) It is hereby certified that this invoice applies to subproject 15 under MAULTRA which was duly approved and that the project has been carried out in accordance with the DD/P memorandum to DCI dated 3 April 1953, the DCI memorandum to DD/A dated 13 April 1953, and the DCI memorandum to the DD/A dated 19 June 1953.



DATE:


Research Director


[REDACTED]

January 20, 1956

 C
Dear Mr.  E

Attached herewith is  check
#200789 in the amount of \$20.96, payable to you. Also attached
is a receipt (in duplicate) which you are requested to sign
and return to us at the following address. 


Sincerely,

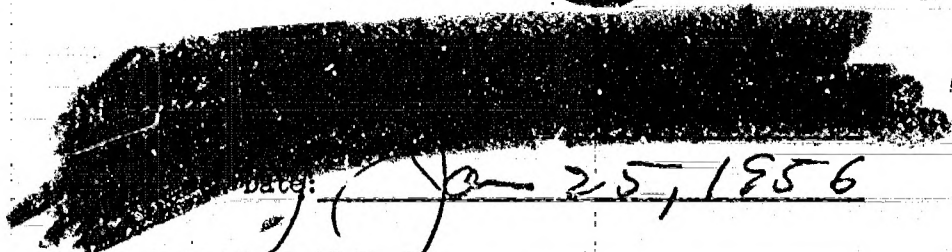
Encl (1)


15-36

RECEIPT

I hereby acknowledge receipt of 
Treasurer's Check #200789 in the amount of \$20.96, payable to




date: Jan 25, 1956

15-37

MKULTRA
Subproject 15

Description	Date	Obligations	Expenditures	Balance
Subproject 15	1953 Aug	5 700.00		700.00
Revenue 1	Aug	20	37.51	662.49
" 2	Dec	18	111.06	551.43
" 3	"	17	270.00	281.43
" 4	1954 Jan	15	15.75	265.68
" 5	July	12	73.26	192.42
" 6	Feb.	25	52.14	140.28
" 7	11 1953		22.96	117.32

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